Tax alert: Delhi High Court holds that mere uploading of GST notices/orders on GST common portal does not constitute valid service

20 August 2026

The Delhi High Court has held that mere uploading of GST notices or orders on the GST portal, the common portal, does not constitute valid service under GST law and cannot, by itself, justify *ex parte* adjudication or trigger limitation for filing an appeal.

In a nutshell

Delhi High Court followed the principles laid down in the recent Punjab and Haryana High Court judgement and held that mere uploading of GST show cause notices (SCNs)/orders on the GST common portal does not constitute valid service under Sections 146 and 169 of the CGST Act, unless receipt is acknowledged or reply is filed.

Ex-parte adjudication orders arising from portal-only service of notice have been restored to the notice stage, with the taxpayer being given an opportunity to file a reply and be heard.

Portal-only servicing of order does not trigger limitation for appeal. In such cases, appeals dismissed as time-barred have been restored.

Scroll down to read the detailed alert

Background:

- The case[1] deals with multiple writ petitions filed before the Delhi High Court in the context of whether uploading of SCNs and orders on the GST common portal would constitute valid service and trigger the limitation period for filing an appeal.
- The Petitioners sought disposal in terms of a recent judgment passed by the Division Bench of the Punjab and Haryana High Court[2], which had examined the issue in terms of Sections 146 and 169 of the CGST Act, 2017.
- Section 146 deals with powers of the government to notify the common portal, to facilitate prescribed functions, while section 169 deals with the aspect of 'service of notice in certain circumstances' under GST law.

Delhi High Court Judgement:

- The High Court reiterated and applied the principles laid down by the Punjab and Haryana High Court in Luxmi Traders as follows:
  - Mere uploading of an SCN or order, on the "View Additional Notices and Orders" tab of the GST portal, does not constitute valid service under Section 169, read with Section 146 of the CGST Act, unless its receipt is acknowledged or reply is filed.
    - Where an SCN was served by only uploading on the common portal and in absence of reply from taxpayer an ex parte adjudication order has been passed, the proceedings would be restored to the stage of issuance of the SCN, with an opportunity to the taxpayer to file a reply within the prescribed period.
    - If in case of such ex parte order, an appeal was filed and was dismissed on grounds of limitation, both adjudication order and the order-in-appeal shall be set aside. Proceedings would restore to the stage of issuance of the SCN with an opportunity for the taxpayer to file reply within the prescribed period.
  - Where an order-in-original, post contest, was served only by uploading it on the common portal, limitation for filing an appeal would not commence. The taxpayer was granted time to file an appeal within the prescribed period.
    - Where an appeal was filed against such order and was dismissed on grounds of limitation, the appellate order would be set aside and the appeal restored for decision on merits.

Comments:

The Delhi High Court ruling in this case reiterates the recent Punjab and Haryana High Court judgement (supra) that mere servicing of SCNs or orders on the common portal is not a sufficient service. The reason provided for the same in the Punjab and Haryana High Court judgement (supra) is that no notification has been issued as required under Section 146 to notify the common portal for service of notices and orders and hence the common portal cannot be considered as a valid mode of service. Also, an email merely informing the taxpayer that a notice/order has been uploaded, without enclosing the notice/order, would also not constitute service by email. It had also directed that prominent dashboard alerts for statutory communications; mandatory pop-up notifications; OTP-based acknowledgement of important legal communications; automated SMS alerts and a separate section altogether on the dashboard of taxpayers for service of statutory notices/orders etc., need to be introduced on the common portal for effective communication.

---

[1] Magnus Facilities and Maintenance Private Limited v. Commissioner, State Goods and Services Tax and Another, W.P.(C) 5559 of 2026

[2] Luxmi Traders vs. Union Territory of Chandigarh and Ors 2026-VIL-732-P&H

In a subsequent case[3], the Co-ordinate Bench of Delhi High Court applied the principles laid down in Punjab and Haryana High Court judgement (supra) and held that in case where the taxpayer had filed a reply to the SCN and participated in adjudication, the proceedings were not restored to the SCN stage. However, since the final demand order was served only by uploading it on the common portal, the taxpayer was permitted to file an appeal within four weeks without any objection on limitation. In a connected matter[4], it held that where the SCN was uploaded only on the Common Portal, no reply was filed and an *ex parte* order was passed, the Court set aside the demand order and restored the proceedings to the stage of issuance of the SCN.

The Madras High Court[5] and Patna High Court[6], in similar cases of uploading notices on the GST portal and ex parte orders being passed due to taxpayers being unaware of the proceedings, granted relief by remanding the matter for assessment.

Addressing a batch of petitions[7], the Allahabad High Court had issued a detailed order holding that service of notices and orders on common portal is permissible in law. However, it may not be regarded as 'communicated' in absence of desired mechanism to trace it, for triggering the limitation period for filing appeals. The Hon'ble Court had set aside the adjudication orders and directed the authorities to conduct fresh assessments. While the Revenue filed an SLP[8] against the Allahabad High Court decision, the Hon'ble Supreme Court has stayed the High Court order till further hearing. Also, in multiple other cases[9] where show cause notices and *ex parte* adjudication orders were being served only through online mode, the Allahabad High Court has set aside the impugned orders and directed for fresh assessment on various grounds, including breach of natural justice.

Also, the Kerala High Court[10] has held that service of notice by way of making it available on the common portal upload, is a valid mode of service under Section 169.

Considering divergent high court judgements and that the matter is pending before the Supreme Court, the matter has not reached finality. However, based on the Delhi High Court and the Punjab and Haryana High Court judgements, taxpayers may want to get similar cases presented before High Courts for relief.

From a direct tax perspective also, the courts have ruled similarly. The Punjab & Haryana High Court[11], held that a notice merely uploaded on the Income-tax Department's e-portal, without being served through the prescribed statutory modes, could not be regarded as valid service. The HC further observed that taxpayers cannot be expected to continuously monitor the e-portal for departmental communications and emphasized the need to follow the inherent principles of natural justice.

.

---

[3] Saraswati Printers v. Sales Tax Officer Class-II/AVATO W.P.(C) 10640/2025 and CM APPL. 44047/2025

[4] Fabgar Overseas Private Limited W.P.(C) 10724/2025 and CM APPL. 44370/2025

[5] Trident Home Furnishings Pvt. Ltd. v. Assistant Commissioner (2024) 21 Centax 40 (Mad.), Sathiah Ramesh v. Deputy Commissioner (2026) 40 Centax 12 (Mad.), Axiom Gen Nxt India Pvt. Ltd. v. Commercial State Tax Officer (2025) 29 Centax 368 (Mad.), Sahulhameed v. Commercial Tax Officer (2025) 26 Centax 367 (Mad.), TVL Sri Mathuru Eswarar Traders

[6] Shree Shyam Trading Co. v. UOI (2025) 32 Centax 412 (Pat.), Binod Traders v. UOI (2025) 31 Centax 8 (Pat.)

[7] Bambino Agro Industries Ltd. v. State of U.P (2026) 38 Centax 81 (All.)

[8] State of Uttar Pradesh & ANR. V. M/s. Bambino Agro Industries Ltd. & ANR. 2026-VIL-53-SC

[9] M/s. Riya Construction v. State of UP 2025-VIL-1144-ALH, M/s. Shubham Steel Traders v. State of U.P. 2024-VIL-1554-ALH

[10] Sunil Kumar K v. State Tax officer (2024) 21 Centax 432 (Ker.), T.K. Navas v. Commissioner of GST (2025) 31 Centax 446 (Ker.)

[11] Munjal BCU Centre of Innovation and Entrepreneurship v. Commissioner of Income-tax (Exemptions) [2024] 160 taxmann.com 629 (P&H)